## REMARKS

Claims 1-2, 4-11 and 15 are in this application. Claims 3, 11-13, 16 and 17 have been cancelled.

According to the Official Action, Claims 1, 2, 4-11, 15 and 17 are rejected under 35 USC 112, first paragraph as failing to comply with the written description requirement. This is respectfully traversed.

Applicants disagree with the examiner's statement that the "claim(s) contains subject matter, which was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventor(s), at the time the application was filed, had possession of the invention" and that "One having ordinary skill in the art would have to conduct several experiments in order to develop and use the other composition forms of nimesulide." One skilled in the art considering the specification and having knowledge in the field of preparation of pharmaceutical formulations would be able to prepare controlled release pharmaceutical composition comprising nimesulide as an oral dosage form. One skilled in the art would know how to prepare oral dosage forms. The specification includes a description of ranges of active ingredient, release controlling agents and excipients and types of release controlling agents and excipients that can be used in the compositions that are formulated for oral administration. In addition, Examples 7 and 12 disclose timed release beads.

Therefore, it is respectfully requested that this rejection be withdrawn.

However, in order to expedite prosecution, Claims 1, 2, 4, 6-11, and 15 were amended to define the composition as a tablet composition.

According to the official action, Claims 4, 15 and 17 are rejected under 35 USC 112, first paragraph. This rejection is respectfully traversed.

One skilled in the art would be able to select a methacrylic acid derivative for use in the compositions of this invention. Therefore, it is respectfully requested that this rejection be withdrawn.

However, in order to expedite prosecution, Claims 4 and 15 were amended to define the methacrylic acid derivatives as methyacrylic copolymers. Support for this is found on page 9, last line. Claim 17 has been cancelled.

Therefore, it is respectfully requested that the rejection be withdrawn.

According to the official action, Claims 1, 2, 4-11, 15 and 17 are rejected under 35 USC 112, first paragraph as failing to comply with the written description requirement. This is respectfully traversed.

Claims 1 and 11 have been amended to change fractions to layers. Support for this amendment is found, *inter alia*, page 8, line 4 and in the penultimate paragraph on this page.

However, it is submitted that the use of the term fractions is supported by the original description and the use of the term fractions in the claims meets the written description requirement.

Therefore, it is respectfully requested that the rejection be withdrawn.

All rights to file one or more divisional, continuation, continuation-in-part, reissue applications etc. for subject matter disclosed and not presently claimed are preserved.

It is submitted that the present application is in condition for allowance and favorable consideration is respectfully requested.

Respectfully submitted,

JANET I. CORD

LADAS & PARRY 26 WEST 61<sup>ST</sup> STREET NEW YORK, NEW YORK 10023

REG.NO.33,778(212)708-1935